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Committee of Experts on International Cooperation in Tax Matters
Ninth session
Geneva, 21-25 October 2013

Provisional agenda

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair and other officers (closed meeting).
3. Consideration of the rules of procedure and other organizational issues (closed meeting).
4. Introductory remarks by the Chair of the Committee.
5. Adoption of the agenda and organization of work (E/C.18/2013/1 and E/C.18/2013/2).
6. Discussion of substantive issues related to international cooperation in tax matters:
   (a) Issues related to the updating of the United Nations Model Tax Convention (E/C.18/2013/3):
      (i) Article 4. Resident: application of treaty rules to hybrid entities (E/C.18/2013/CRP.1 and E/C.18/2012/CRP.7);
      (ii) Article 5. Permanent establishment:
         (a) Meaning of "connected projects" (E/C.18/2013/CRP.2);
         (b) Whether a satellite in geostationary orbit could constitute a permanent establishment;
         (c) Permanent establishment issues in international value added tax cases (E/C.18/2013/CRP.3);
      (iii) Article 7. Business profits: "force of attraction" and the consideration and explanation of its operation;
      (iv) Article 8. Shipping, inland waterways transport and air transport: meaning and coverage of the term "auxiliary activities" (E/C.18/2013/CRP.4);

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(v) Article 9. Associated enterprises: update of its commentary (E/C.18/2013/4);

(vi) Article 12. Royalties: general consideration, including equipment-related issues;

(vii) Article 13. Capital gains: the practical implications of paragraph 4;

(viii) Article 23. Methods for the elimination of double taxation: conflicts of qualification and conflicts of interpretation in 2012 in the context of the discussion on climate change;

(ix) Article 26. Exchange of information;

(x) Various articles: taxation of services and the provision on taxation of fees for technical services (E/C.18/2013/CRP.5);

(xi) Various articles: United Nations Model Tax Convention and climate change mechanisms (E/C.18/2013/CRP.6).

(b) Other issues:

(i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries (E/C.18/2013/4 and E/C.18/2013/CRP.15);

(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2013/CRP.7-12);

(iii) Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries (E/C.18/2013/5 and E/C.18/2013/CRP.13);

(iv) Taxation of development projects;

(v) Capacity-building (E/C.18/2013/CRP.14).

7. Dates and provisional agenda for the tenth session of the Committee.

8. Adoption of the report of the Committee on its ninth session.